



STATE OF TENNESSEE

DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

Class Title: AUDITING ASSOCIATE*			Abbreviation: AUDITNG ASSO
Class Code: 75210	OCC Code: 7	Analyst: TC	Effective Date: OCTOBER 1, 2007

SUMMARY: Under immediate supervision, is responsible for professional auditing work of routine difficulty; and performs related work as required.

DISTINGUISHING FEATURES: This is an entry level professional class, which is flexibly staffed with the working level classes including Unemployment Accounts Auditor 2 and Tax Auditor 2. Supervision is initially close, but as an incumbent learns procedures and practices, supervision becomes more general. This class differs from the next higher classes in that incumbents of the latter function at the working level under general supervision.

*An applicant appointed to this flexibly staffed class will be reclassified to the next higher class in the series after successful completion of a mandatory one year training period; inadequate or marginal performance during the training period will result in automatic demotion or termination.

EXAMPLES OF DUTIES AND RESPONSIBILITIES

1. Learns to audit and examine financial records of insurance companies, businesses and corporations to determine solvency and to insure compliance with accepted accounting principles and practices and adherence to pertinent state laws, rules and regulations.
2. Learns to audit individual and corporate tax documents to determine unemployment insurance or specialized state tax return irregularities and liabilities.
3. Learns to prepare and maintain a variety of routine through complex records and reports such as audit assessment sheets, narrative audit and/or examination reports, audit recommendations, and statistical and legal documentation.
4. Learns to establish and maintain personal contacts with individual taxpayers, corporate representatives, financial institution representatives, attorneys, and members of the public by telephone, correspondence, or personal visits to request additional information necessary to complete an audit or examination, to advise and inform on adjustments made to tax returns, and to suggest solutions and resolve problems uncovered in examinations or audits.



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5. Learns to conduct investigations of suspected cases of fraudulent unemployment insurance claims or overpayments; gathers evidence through the examination of employer financial records and unemployment insurance claims documents and personal interviews or telephone contact with employers, claimants, attorneys, auditors, police department representatives, and other members of the public essential to case development.
6. Learns to prepare documented evidence on suspected fraud cases for criminal prosecution; represents the Department of Employment Security and presents evidence at state and federal criminal courts.
7. Learns to explain, interpret and enforce departmental policies and procedures and pertinent federal and state laws, rules and regulations.
8. Operates a motor vehicle in accomplishing work.

MINIMUM QUALIFICATIONS

Education and Experience: Graduation from an accredited college or university with a bachelor's degree, including twenty-seven quarter hours in accounting; qualifying full-time professional experience in accounting or auditing may be substituted for the required education, on a year-for-year basis, to a maximum of four years; OR nine quarter hours of college coursework in accounting and three years of experience as an Accounting Technician or Revenue Audit Technician with the State of Tennessee in revenue or unemployment compensation operations; additional college coursework in accounting may be substituted for the required experience at the rate of nine quarter hours for one year of experience with a maximum substitution of eighteen quarter hours for two years of experience.

Necessary Special Qualifications: A valid vehicle operator's license may be required for employment in some positions.

EXAMINATION METHOD: Written Test, 100%, for Career Service positions.